



Government of
Saskatchewan

Financial Statement 2003-2004

Prairie West Regional College

For the fiscal year ending
June 30, 2004

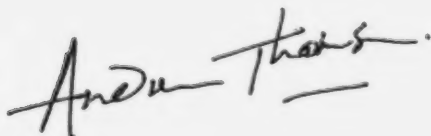
Letter of Transmittal

The Honourable Dr. Lynda M Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour,

I have the honour to submit for your consideration the Financial Statements of the Prairie West Regional College for the year ending June 30, 2004.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrew Thomson", with a horizontal line underneath the name.

Andrew Thomson
Minister of Learning



PRAIRIE WEST REGIONAL COLLEGE

Auditor's Report

Financial Statements - June 30, 2004

Gilchrist & Co.

CERTIFIED MANAGEMENT ACCOUNTANTS

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AUDITOR'S REPORT

To the Directors
Prairie West Regional College

We have audited the statement of financial position of Prairie West Regional College as at June 30, 2004 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Rosetown, Saskatchewan
September 8, 2004

Gilchrist & Co.
Certified Management Accountants

PRAIRIE WEST REGIONAL COLLEGE
Statement of Financial Position
as at June 30, 2004

105-00534/

Statement 1

	2004			2003
	Operating	Capital	Total	Total
Assets				
Current Assets				
Cash	\$ 826,151	\$ 464,422	\$1,290,573	\$1,276,508
Accounts receivable (note 3)	125,976	-	125,976	123,423
Prepaid expenses	37,992	-	37,992	22,577
	<u>990,119</u>	<u>464,422</u>	<u>1,454,541</u>	<u>1,422,508</u>
Non-current Assets				
Capital Assets (note 4)	-	1,914,894	1,914,894	2,002,939
	<u>\$ 990,119</u>	<u>\$2,379,316</u>	<u>\$3,369,435</u>	<u>\$3,425,447</u>
Liabilities				
Current Liabilities				
Accrued salaries and benefits	\$ 88,600	-	\$ 88,600	\$ 89,125
Accounts payable and				
accrued liabilities (note 5)	155,790	-	155,790	47,943
Unearned revenue (note 6)	503,236	120,000	623,236	621,381
Current portion of long term debt (note 7)	-	-	-	22,924
	<u>747,626</u>	<u>120,000</u>	<u>867,626</u>	<u>781,373</u>
Non-current Liabilities				
Long-term debt (note 7)	-	-	-	227,076
Net Assets				
Invested in capital assets	-	1,914,894	1,914,894	1,752,939
Externally restricted as reserves (note 8)	-	119,422	119,422	-
Internally restricted as reserves (note 8)	58,400	225,000	283,400	293,700
Unrestricted	184,093	-	184,093	370,359
	<u>242,493</u>	<u>2,259,316</u>	<u>2,501,809</u>	<u>2,416,998</u>
	<u>\$ 990,119</u>	<u>\$2,379,316</u>	<u>\$3,369,435</u>	<u>\$3,425,447</u>

See accompanying notes to financial statements.

On behalf of the Board:

Ron Scott Chairman

PRAIRIE WEST REGIONAL COLLEGE
Statement of Operations
for the year ended June 30, 2004

Statement 2

	Operating		Capital		Totals	
	(Note 9) 2004 Budget	2004	(Note 9) 2004 Budget	2004	2003	2004
Revenues (Schedule 1)						
Provincial government	\$2,627,986	\$2,635,790	\$ 76,869	\$ 199,356	\$ 448,766	\$2,835,146
Federal government	-	5,499	-	-	-	5,499
Other revenue	1,044,618	1,070,657	-	3,500	-	1,074,157
	<u>3,672,604</u>	<u>3,711,946</u>	<u>76,869</u>	<u>202,856</u>	<u>448,766</u>	<u>3,914,802</u>
Total revenues						<u>4,234,710</u>
Expenses (Schedule 2)						
Agency contracts	759,801	804,655	-	-	-	804,655
Amortization	-	-	204,261	218,667	197,639	218,667
Equipment	103,790	81,652	-	-	-	81,652
Facilities	217,482	215,104	-	-	-	215,104
Information technology	58,950	46,727	-	-	-	46,727
Operating (schedule 3)	366,045	358,878	-	-	-	358,878
Personal services	2,083,659	2,100,733	-	-	-	2,100,733
Interest expense	-	-	15,199	3,575	-	3,575
	<u>3,589,727</u>	<u>3,607,749</u>	<u>219,460</u>	<u>222,242</u>	<u>197,639</u>	<u>3,829,991</u>
Total expenses						<u>3,864,181</u>
Excess (deficiency) of revenues over expenses	<u>\$ 82,877</u>	<u>\$ 104,197</u>	<u>\$ (142,591)</u>	<u>\$ (19,386)</u>	<u>\$ 251,127</u>	<u>\$ 84,811</u>
						<u>\$ 370,529</u>

See accompanying notes to financial statements.

PRAIRIE WEST REGIONAL COLLEGE
Statement of Changes in Net Assets
for the year ended June 30, 2004

Statement 3

	Capital			Operating		Totals	
	Invested in Capital Assets	Externally Restricted	Internally Restricted	Internally Restricted	Unrestricted	2004	2003
Net assets, beginning of year	\$ 1,752,939	\$ -	\$ 247,000	\$ 46,700	\$ 370,359	\$ 2,416,998	\$ 2,046,469
Excess (deficiency) of revenues over expenses	(19,386)	-	-	-	104,197	84,811	370,529
Debt retirement	250,000	-	-	-	(250,000)	-	-
Appropriated to reserves	-	119,422	(22,000)	11,700	(109,122)	-	-
Interfund transfers (note 13)	(68,659)	-	-	-	68,659	-	-
Net assets, end of year	<u>\$ 1,914,894</u>	<u>\$ 119,422</u>	<u>\$ 225,000</u>	<u>\$ 58,400</u>	<u>\$ 184,093</u>	<u>\$ 2,501,809</u>	<u>\$ 2,416,998</u>

Restricted details (note 8)

Externally restricted - capital
Warman facility reserve

Beginning Balance	Appropriations to Net Assets	Appropriations from Net Assets	Ending Balance
\$ -	\$ 119,422	\$ -	\$ 119,422

Internally restricted - capital

Capital replacement reserve
Building maintenance reserve
Warman facility reserve

\$ 37,000	\$ -	\$ 37,000	\$ -
50,000	-	-	50,000
160,000	15,000	-	175,000
<u>247,000</u>	<u>15,000</u>	<u>37,000</u>	<u>225,000</u>

Internally restricted - operating

Contract instructor reserve
Learning centre expansion

46,700	-	23,300	23,400
-	35,000	-	35,000
<u>46,700</u>	<u>35,000</u>	<u>23,300</u>	<u>58,400</u>

Total internally restrict

\$ 293,700	\$ 50,000	\$ 60,300	\$ 283,400
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See accompanying notes to financial statements.

PRAIRIE WEST REGIONAL COLLEGE
Statement of Cash Flows
for the year ended June 30, 2004

Statement 4

	<u>2004</u>	<u>2003</u>
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses	\$ 84,811	\$ 370,529
Amortization of capital assets	<u>218,667</u>	<u>197,639</u>
	303,478	568,168
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(2,553)	34,584
(Increase) decrease in prepaid expenses	(15,415)	38,745
(Decrease) in accrued salaries and benefits	(525)	(10,020)
Increase (decrease) in accounts payable and accrued liabilities	107,847	(29,838)
Increase in unearned revenue	1,855	8,343
(Decrease) increase in current portion of long-term debt	<u>(22,924)</u>	<u>22,924</u>
Cash provided from operating activities	<u>371,763</u>	<u>632,906</u>
Cash flows from investing activities		
Purchase of capital assets	<u>(130,622)</u>	<u>(697,078)</u>
Cash used in investing activities	<u>(130,622)</u>	<u>(697,078)</u>
Cash flows from financing activities		
Proceeds from long-term borrowings	-	227,076
Repayment of long-term debt	<u>(227,076)</u>	<u>-</u>
Cash (used in) provided from financing activities	<u>(227,076)</u>	<u>227,076</u>
Net increase in cash	14,065	162,904
Cash, beginning of the year	<u>1,276,508</u>	<u>1,113,604</u>
Cash, end of the year	<u>\$ 1,290,573</u>	<u>\$ 1,276,508</u>

See accompanying notes to financial statements.

PRAIRIE WEST REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2004

1. Purpose and Authority

Prairie West Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Prairie West Regional College is exempt from the payment of income tax.

2. Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

i) Operating Fund

The operating fund accounts for the College's program delivery, service and administrative activities.

ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College. The capital fund also includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year.

PRAIRIE WEST REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2004

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows and amortization is reported as an expense in the capital fund:

Buildings	20 years
Office furniture	10 years
Office equipment	5 years
Machinery	5 years
Computer equipment	3 years
Leasehold improvement	Term of the lease
System development	5 years

d) Cash

Cash is represented by cash on hand and balances with banks.

3. Accounts Receivable

Accounts receivable are composed of the following:

	<u>2004</u>	<u>2003</u>
Saskatchewan Learning	\$ 45,004	\$ 28,260
Province of Saskatchewan - other	12,025	11,021
Regional Colleges	490	668
S.I.A.S.T.	4,811	2,061
Federal government	19,565	18,290
Other	44,081	63,123
	<u>\$ 125,976</u>	<u>\$ 123,423</u>

4. Capital Assets

	<u>2004</u>		<u>2003</u>	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$ 1,998,798	\$ 340,544	\$ 1,658,254	\$ 1,758,194
Land	38,550	-	38,550	38,550
Leasehold improvements	103,951	35,469	68,482	13,803
Furniture	127,445	60,307	67,138	75,282
Office equipment	52,034	39,700	12,334	18,645
Computer equipment	322,631	267,576	55,055	84,282
Machinery	9,986	1,997	7,989	-
Student information system	35,457	28,365	7,092	14,183
	<u>\$ 2,688,852</u>	<u>\$ 773,958</u>	<u>\$ 1,914,894</u>	<u>\$ 2,002,939</u>

PRAIRIE WEST REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2004

5. Accounts Payable and Accrued Liabilities

Accounts payable are composed of the following:

	<u>2004</u>	<u>2003</u>
Province of Saskatchewan - other	\$ 30,592	\$ 9,828
Regional Colleges	1,361	1,203
S.I.A.S.T.	8,195	2,431
Federal government	39,696	62
Other	75,946	34,419
	<u>\$ 155,790</u>	<u>\$ 47,943</u>

6. Unearned Revenue

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	<u>2004</u>	<u>2003</u>
Saskatchewan Learning	\$ 597,520	\$ 562,087
Other	25,716	59,294
	<u>\$ 623,236</u>	<u>\$ 621,381</u>

7. Long Term Debt

During the year, the College retired the long-term debt with CUCORP Financial Services to purchase the Kindersley teaching facility. It was a secured demand loan at prime minus one-half percent with monthly principal payments of \$2,084 plus interest. The loan was scheduled to be retired by July, 2013, but could be prepaid without penalty at any time.

	\$ -	\$ 250,000
Less current portion	-	(22,924)
	<u>-</u>	<u>\$ 227,076</u>

Principal payments due over the next ten years are as follows:

July 1, 2003 - June 30, 2008	\$ -	\$ 122,956
July 1, 2008 - June 30, 2013	-	127,044
	<u>\$ -</u>	<u>\$ 250,000</u>

8. Restrictions on Net Assets

During the year the College received \$119,422 of capital revenue from Saskatchewan Learning towards the construction of a building at the Warman campus. It is anticipated the College will require the funds prior to the fall of the year 2006 which is the anticipated completion date for the new facility.

The Board of Directors of Prairie West Regional College has placed internal restrictions on \$283,400 of unrestricted net assets to be used for specified events (2003 - \$247,000 in capital related projects and \$46,700 for operating related initiatives) as detailed on Statement 3. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

PRAIRIE WEST REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2004

9. Budget Amounts

The budget amounts on these financial statements were prepared by Regional College management and approved by the Board on May 20, 2003. The Minister approved the budget on June 24, 2003.

10. Related Party Transactions

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

The College brokered the following course sessions during the year:

	<u>2004</u>	<u>2003</u>
S.I.A.S.T.	\$ 389,116	\$ 438,720
University of Saskatchewan	-	14,505
	<u>\$ 389,116</u>	<u>\$ 453,225</u>

Payments to (from) other related parties include:

	<u>2004</u>	<u>2003</u>
Saskatchewan Regional Colleges expenses	\$ 3,855	\$ 4,554
Saskatchewan Municipal Employees' pension	65,535	63,793
SaskTel expenses	39,657	56,662
Saskatchewan Workers' Compensation Board	8,339	8,277
Regional Health Authorities	(158)	(34,198)
SaskPower expenses	16,059	14,797
SaskEnergy expenses	16,538	16,750
	<u>\$ 149,825</u>	<u>\$ 130,635</u>

The College receives long distance telephone service between major centres from SaskTel, a related party, at reduced rates available to government agencies.

On November 18, 2002, the College entered into a loan agreement with the Education Infrastructure Financing Corporation and Saskatchewan Learning. The College received \$215,000 which is to be repaid over 10 years at 6% interest. Subject to annual appropriations, Saskatchewan Learning has agreed to service the loan payments. The \$215,000 proceeds was recorded as capital revenue in 2002.

PRAIRIE WEST REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2004

11. Financial Instruments

The College's significant financial instruments consist of accounts receivable, accounts payable and accrued benefits.

- a) The carrying amount of cash, accounts receivable, accounts payable and accrued benefits approximates fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing or certainty of future cash flows.
- b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's accounts receivable is from the provincial and federal government, therefore, credit risk is minimal.

12. Employee Future Benefits

Employees of the College participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP. All other employees participate through the Municipal Employees Pension Plan (MEPP), which is a multi-employer defined benefit plan.

The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for 2004 was \$65,535 (2003 - \$63,793).

13. Interfund Transfers

In 2004, the Board transferred \$68,659 from the Capital Fund to the Operating Fund to offset withdrawals for capital expenditures. In 2003, the Board transferred \$1,687 from the Capital Fund to the Operating Fund to offset withdrawals for capital expenditures.

14. Comparative Information

Certain 2003 balances have been reclassified to conform with the current year's presentation.

Prairie West Regional College
Schedule of Operating Fund Revenues by Function
for the year ended June 30, 2004

	General	2004					2004		(Note 9) 2004 Budget		2003
		Skills Training		Basic Education		University	Learner Support	Services Counsel	Total	Total	Total
		Credit	Non-credit	Credit	Non-credit	Credit					
Provincial Government											
Saskatchewan Learning	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Admin recovery grant	1,252,810	-	-	-	-	7,669	-	119,042	1,361,868	1,342,346	1,342,346
Operating grant	5,918	666,530	-	207,518	13,410	-	17,412	45,000	1,136,618	965,788	962,734
Program payments	-	-	-	-	5,000	-	-	-	5,000	-	-
Contracts	-	-	-	-	-	-	-	-	-	-	-
Other	19,736	-	-	-	-	-	194,364	37,578	84,500	251,678	101,459
	<u>1,298,464</u>	<u>666,530</u>	<u>-</u>	<u>207,518</u>	<u>18,410</u>	<u>7,669</u>	<u>211,776</u>	<u>201,620</u>	<u>2,627,986</u>	<u>2,611,987</u>	<u>2,456,539</u>
Other Provincial	10,824	-	-	-	12,979	-	-	-	-	23,803	-
	<u>1,309,288</u>	<u>666,530</u>	<u>-</u>	<u>207,518</u>	<u>31,389</u>	<u>7,669</u>	<u>211,776</u>	<u>201,620</u>	<u>2,627,986</u>	<u>2,635,790</u>	<u>2,456,539</u>
Federal Government											
Admin recovery	-	-	-	-	-	-	-	-	-	-	-
Program payments	-	-	-	-	-	-	-	-	-	-	-
Contracts	-	-	-	-	-	-	-	5,499	5,499	5,499	23,503
Other	-	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,499</u>	<u>5,499</u>	<u>5,499</u>	<u>23,503</u>
Other Revenue											
Admin recovery	-	-	-	-	-	-	-	-	-	-	-
Contracts	4,978	57,690	9,013	58,774	228	-	-	-	182,412	130,683	344,891
Interest	38,135	-	-	-	-	-	-	-	33,000	38,135	44,810
Rents	6,124	708	-	-	-	-	425	-	13,089	7,257	14,579
Resale items	1,456	45,567	2,421	1,590	-	-	-	-	66,230	51,034	80,679
Tuition	-	751,660	51,865	-	-	-	-	-	742,267	803,525	794,405
Other	17,649	6,303	4,630	-	2,331	-	9,050	60	7,620	40,023	26,538
	<u>58,342</u>	<u>861,928</u>	<u>67,929</u>	<u>60,364</u>	<u>2,559</u>	<u>-</u>	<u>9,475</u>	<u>60</u>	<u>1,044,618</u>	<u>1,070,657</u>	<u>1,305,902</u>
Total revenue	<u>1,377,630</u>	<u>1,528,458</u>	<u>67,929</u>	<u>267,882</u>	<u>33,948</u>	<u>7,669</u>	<u>221,251</u>	<u>207,179</u>	<u>3,672,604</u>	<u>3,711,946</u>	<u>3,785,944</u>
Total operating expenses (schedule 2)	<u>1,827,843</u>	<u>1,156,126</u>	<u>46,742</u>	<u>182,628</u>	<u>15,419</u>	<u>-</u>	<u>175,737</u>	<u>203,254</u>	<u>3,589,727</u>	<u>3,607,749</u>	<u>3,666,542</u>
Excess (deficiency) of revenues over expenses	<u>\$ (450,213)</u>	<u>\$ 372,332</u>	<u>\$ 21,187</u>	<u>\$ 85,254</u>	<u>\$ 18,529</u>	<u>\$ 7,669</u>	<u>\$ 45,514</u>	<u>\$ 3,925</u>	<u>\$ 82,877</u>	<u>\$ 104,197</u>	<u>\$ 119,402</u>

See accompanying notes to financial statements.

Prairie West Regional College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2004

	General	2004										2004	(Note 9) 2004 Budget	2003
		Skills Training		Basic Education		University		Services		Total				
		Credit	Non-credit	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					
Agency contracts	\$ -	\$ 775,558	\$ 8,719	\$ 1,716	\$ 1,812	\$ -	\$ -	\$ 103	\$ 16,747	\$ 804,655	\$ 759,801	\$ 777,610		
Equipment	73,896	1,480	810	1,441	-	-	-	4,015	-	81,662	103,790	88,160		
Facilities	115,151	71,761	3,833	10,542	-	-	-	13,717	100	216,104	217,482	259,278		
Information technology	34,944	1,702	3,896	1,857	-	-	-	3,792	536	46,727	58,950	66,646		
Operating (Schedule 3)	224,168	76,928	14,126	12,023	4,032	-	-	21,420	6,161	358,878	366,045	382,008		
Personal services	1,379,684	228,687	15,358	155,049	9,575	-	-	132,690	179,690	2,100,733	2,083,659	2,092,840		
	\$ 1,827,843	\$ 1,156,126	\$ 46,742	\$ 182,628	\$ 15,419	\$ -	\$ -	\$ 175,737	\$ 203,254	\$ 3,607,749	\$ 3,589,727	\$ 3,666,542		
		\$ 1,202,868		\$ 198,047										

PRAIRIE WEST REGIONAL COLLEGE
Schedule of Operating Fund Expenses
for the year ended June 30, 2004

Schedule 3

	Totals		
	(Note 9)		
	<u>2004</u>	<u>2004 Budget</u>	<u>2003</u>
Operating expenses			
Advertising	\$ 25,712	\$ 44,547	\$ 39,835
Association fees and dues	7,273	6,815	7,754
Bad debts	5,528	200	1,233
Financial services	4,992	5,000	4,634
In-service	15,882	20,100	7,302
Insurance	13,893	17,450	12,210
Materials and supplies	55,773	57,177	54,359
Postage, freight and courier	17,092	20,394	20,390
Printing and duplicating	20,064	19,355	31,441
Professional services	31,646	20,023	19,031
Resale items	47,056	66,230	77,439
Subscriptions	2,414	2,332	1,962
Telephone and fax	34,246	41,720	40,317
Travel	61,698	38,292	49,049
Other	15,609	6,410	15,052
	<u>\$ 358,878</u>	<u>\$ 366,045</u>	<u>\$ 382,008</u>

See accompanying notes to financial statements.

Prairie West Regional College
Supplier Payment Listing
for the year ended June 30, 2004
"Unaudited"

Listed are payees who received \$20,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

SIAS - Kelsey Campus	254,672
Receiver General of Canada	108,921
SIAS - Wascana Campus	86,335
Saskatchewan Blue Cross	70,048
Municipal Employees' Pension Plan	65,535
SIAS - Woodland Campus	64,344
We Train Drivers Ltd.	58,227
101037837 Saskatchewan Ltd.	45,069
Pulse Depot Inc.	45,000
SaskTel	44,887
Maximum Training	39,000
Saskatchewan Property Management Corporation	37,433
Kin-Kerr Safety Service	36,935
Trepp Construction	29,824
Rosetown and District Civic Centre	25,798
Grand and Toy	23,982
Horizon Computer Solutions	23,977
Marian Press	23,975
CIT Financial Ltd.	22,298
Saskatchewan Government Employees' Union	21,367
Association of Saskatchewan Regional Colleges	21,000
Harry's Oil Field Maintenance	20,544
Apex Agriculture Broker	20,000
Total	<u>1,189,171</u>

Prairie West Regional College
Personal Service Listing
for the year ended June 30, 2004
"Unaudited"

Listed are individuals (including unionized employees) who received \$2,500 or more for salaries, wages, honorariums, and compensation for personal service. This listing will include: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service. (No travel reimbursements, transfers or other expenditures will be included).

Anton, Darlene	38,912
Ballek, Ruth	42,474
Bodnarchuk, M.J.	43,690
Boisvert, Erin	12,104
Bothner, Gordon	69,100
Box, Jay	71,724
Brown, Donna	5,353
Brown, Lorianne	11,265
Chomeyko, Lisa	36,967
Dahl, Amy	3,842
Dawson, Barbara	45,312
Deyenberg, Carol	27,975
Doucette, Teresa	57,896
Dubois, Linda	14,403
Dubreuil, Doreen	53,972
Dyck, Katherine	24,874
Ebenal, Elaine	57,896
Elviss, Sandra	35,731
Frerichs, Joyce	57,896
Friggstad, Kristen	10,294
Kauth, Howard	23,353
Keith, Cindy	31,130
Kennon, Rhonda	40,805
Kirkland, Karen	25,035
Klotz, Sylvia	22,758
Koenders, Diane	39,220
Kohlman, Bonnie	53,573
Kopp, Sharon	42,735
Kreiter, Monica	57,896
Legare, Michelle	49,639
Long, Roberta	36,619
Martin, Erin	35,849
McCorriston, Willi	43,247
McIntyre, Leigh	12,845
McKnight, Roberta	35,688
McMillan, Lindsay	3,137
Newton, Margie	17,543
Olafson, Danita	19,350
Pohorelic, Chasity	2,732
Probert, Bruce	91,704
Prouse, Sheryl	41,864
Rafoss, Laura	3,699
Reid, Margaret	23,151
Robinson, Colleen	14,232
Silvermagle, Sandi	35,620
Soleski, Deanna	39,651
Tamblyn, Kirstie	7,685
Uzelman, Daryl	19,455
Ward, Art	7,745
Weinkauff, Wendy	52,436
Wiebe, Brigitte	29,068
Total	<u>\$ 1,681,143</u>



